84-1818

NO.

Office - Supreme Court, U.S.
FILED
MAY 20 1985
ALEXANDER L. STEVAS, CLERK

IN THE

Supreme Court of the United States

OCTOBER TERM, 1984

THE DONALD K. WILLIAMS &
NANCY S. WILLIAMS ~~TRUST~~,

Appellant,

VS.

ANN MARIE GOVINE, JAMES E. QUINN,
THOMAS J. SMITH, A. A. GIGLIO, and
INTERNAL REVENUE SERVICE,
— and —
UNITED STATES OF AMERICA,

Appellees.

ON DIRECT APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF CONNECTICUT PURSUANT TO ART. III, U.S. CONSTITUTION, AND TITLE 28, U.S.C., 1252

JURISDICTIONAL STATEMENT

DONALD K. WILLIAMS
APPELLANT
ISINGLASS HILL
PORTLAND, CT 06480

MAY 20, 1985

77 pp

QUESTIONS PRESENTED

(1) Is the Constitution of the United States of America still in full force and effect as the Supreme Law of the Land?

(2) Did the district court invalidate any provisions of the Constitution of the United States of America and/or the Constitution of the State of Connecticut?

(3) Is the Act of Congress known as the Bill of Rights [first 10 Articles of Amendment to the U.S. Constitution] still in full force and effect?

(4) Did the district court invalidate any provisions of the first 10 Articles of Amendment to the U.S. Constitution known as the Bill of Rights ?

(5) Is there any validity to the Act of Congress known as the United States Code?

(6) Did the district court invalidate any provision of any Act of Congress con-

tained in the United States Code?

(7) In light of Reorganization Plan No. 1 of 1952, which reorganized the BUREAU of Internal Revenue, and the correspondence from Internal Revenue Service regarding Treasury Memo, is the Internal Revenue Service a lawful part of the United States Government?

(8) Did the district court invalidate the Act of Congress contained in Title 1, U.S. Code, § 204?

(9) Did the district court err in permitting the United States of America to become a party to a civil action between private parties

(10) Did the district court invalidate the Acts of Congress contained in Title 28, U.S. Code, §§ 455, and 2072?

(11) Did the district court usurp Legislative Power by unlawfully "legislating" Title 26, U.S.C., into LAW in

the instant proceedings?

(12) Did the district court fail and refuse to grant relief to the appellant, since the appellees did not oppose said relief?

(13) Did the Executive and the Judicial departments conspire to deprive the appellant of Life, Liberty, and Property, under color of law?

(14) Did the actions of the Executive and Judiciary place the integrity of the federal court system in jeopardy?

(15) Does this Court have the courage to squarely address the issues raised in this appeal; issues which have never been addressed or settled by this Court, in spite of the "lateness of the hour"?

(16) Did the district court apply and/or "legislate" ex post facto in this case?

(17) Can a jury trial be denied in a civil action AT LAW?

LIST OF ALL PARTIES

The named appellees is clear and unmistakeable. However, the United States of America has undertaken to make itself a party to this lawsuit. The appellant did not make the United States of America a party, yet the Executive and Judicial departments have done so, in spite of the plaintiff/appellant's objections. What or who acted behind the scene to prompt the agents of the United States of America to enter this case, are unknown to the palintiff/appellant. Therefore, the following list can only be construed as a partial list of the parties to this appeal.

Named defendant/appellees:

ANN MARIE GOVINE
JAMES E. QUINN
THOMAS J. SMITH
A.A. GIGLIO
INTERNAL REVENUE SERVICE

For the UNITED STATES OF AMERICA:

ALAN H. NEVAS, U.S. Attorney
PETER C. DORSEY, U.S.District Judge
DEBORAH S. MELAND, Attorney,
U.S. Department of Justice

TABLE OF CONTENTS

	Page
Questions Presented	i
List of all Parties	iv
Table of Authorities	vii
Opinions below	1
Jurisdictional Grounds in This Court	2
Constitutional Provisions	6
Statement of the case	10
Acts of Congress invalidated	50
Reasons why questions presented are so substantial as to require plenary consideration, with briefs on the merits and oral argument, for their resolution	51
The United States Code as Legal Evidence	52
The United States Code from 1974 to date	55
Lateness of the Hour	57
Conclusion	61
Certificate of service	63

TABLE OF AUTHORITIES

	Page
Constitution of the United States:	
Preamble (Organic Law)	24
Art. I, Sec. 1	6, 18, 19, 38, 40, 42, 50, 54
Art. I, Sec. 8, Cl. 1	6, 12, 15
Art. I, Sec. 9, Cl. 4	7, 39
Art. III, Sec. 1, 2,	1, 3, 49, 57
Articles of Amendment to U.S. Const.:	
Amendment I	7, 11, 12, 20
Amendment IV	8, 11, 12, 20
Amendment V	8, 11, 12, 20
Amendment VII	20
Amendment IX	8, 11, 12, 20
Amendment X	8, 11, 12, 20
Amendment XVI	7, 30, 31, 39, 60
Constitution of Connecticut:	
Preamble	24
Article First, Sec. 2	24
Article First, Sec. 10	9
Article Second.	9

	Page
United States Code	16, 17, 35, 36, 41, 51, 52, 53, 56
Title 1, USC	55
1 USC §204	36, 41, 50, 52, 53, 54
Title 2, USC	55
2 USC §285b	55
"Title 26 USC" (NOT LAW)	3, 6, 16, 17, 18, 19, 20, 26, 31, 36 to 44, 48, 50, 53, 54, 55, 60
"26 USC §7421" (NOT LAW)	26, 35, 43
28 USC §455	50
28 USC Appendix Federal Rules of Civil Procedure	45
28 USC §1252	1, 4, 5, 49
28 USC §2072	29, 45, 46, 49, 50, 51
28 USC §2201	26, 27, 35, 43
31 USC	17
Code of Laws, 1926	37
Internal Revenue Code of 1939	40, 42, 54
Internal Revenue Code of 1954	19, 20 36 to40, 42, 53, 54, 60

	Page
Internal Revenue Code	14, 17, 19, 31, 37, 40, 55
Internal Revenue Title	40
Internal Revenue Code §§6321, 6322, 6323	14, 39
Internal Revenue Service	15, 16, 21, 29, 30
Corporate Excise Tax of 1909	31
Public Law:	
P.L. #440	36
Cases:	
Burnet v. Coronado Oil and Gas Co.285 U.S. 393 (1932) 405, 406.	57, 58, 60
Helvering v. Mountain Producers Corp. 303 U.S. 376	58
B. & W. Taxi Co. v. B. & Y. Taxi Co. 276 U.S. 518 (1927), 533-	58
Erie R.R. v. Tompkins, 304 U.S. 64.	58, 59
Smith v. Allwright,321 U.S. 649, 655	59
Wheeler v. United States, ___F. Supp. ___ (2d Cir. 1984)	48
United States v. Zuger, Crim. No. N-84-21 (D. Conn. 1984) ___F. Supp. ___	48
***OHIO is not a State	31

IN THE SUPREME COURT OF THE UNITED STATES
OCTOBER TERM 1984

THE DONALD K. WILLIAMS and
NANCY S. WILLIAMS TRUST

Plaintiff, Appellant,

vs.

ANN MARIE GOVINE, JAMES E. QUINN,
THOMAS J. SMITH, A. A. GIGLIO, and
INTERNAL REVENUE SERVICE,

and

THE UNITED STATES OF AMERICA,

Respondents, Appellees.

ON DIRECT APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF CONNECTCUT PURSUANT TO ART. III, U.S. CONSTITUTION, AND TITLE 28, U.S.C., §1252

OPINIONS BELOW

There were no opinions issued by the district court in this civil appeal, which bears the case title WILLIAMS v. GOVINE, et al, Civil No. 84-1025.

On March 29, 1985, U.S.D. Judge PETER C. DORSEY willfully and maliciously ren-

dered a decision which invalidated the United States Code and/or numerous Acts of Congress.

On April 24, 1985, the appellant timely filed a Notice of Appeal to this Court, with the district court.

JURISDICTIONAL GROUNDS IN THIS COURT

The agents of the Executive department of the appellee (U.S.A.) have conferred appellate jurisdiction on this Court by interposing the United States of America into a civil action brought by the plaintiff/appellant to enforce, redress, and protect plaintiff/appellant's PRIVATE rights.

The named defendants/appellees entered no objections to the relief sought by the plaintiff/appellant in the lower court.

The United States of America made itself a party to the AT LAW lawsuit, and

is a party to this appeal.

U.S.D.J. PETER C. DORSEY, who is also an agent of the appellee [U.S.A.], permitted the Executive to make the United States of America a party to this civil action AT LAW.

The jurisdiction of this Court is invoked pursuant to Article III, Sec. 2 of the Constitution of the United States of America, which grants appellate jurisdiction to this court in all controversies in which the United States shall be a party.

The Executive has conspired with the Judiciary to unlawfully "legislate" Title 26, U.S. Code into law, in clear violation of the will and intent of the Congress of the United States of America, and to allow that phony "law" to be used as an excuse for making the United States of America a party to this civil action AT LAW.

The Executive has conspired with the

Judiciary in an attempt to subvert, and invalidate, the U.S. Constitution and numerous Acts of Congress, and to deny common law rights to the appellant.

On the surface, the proceedings in the lower court were made to appear as though they involved "federal taxes", when in fact, NO FEDERAL TAXES ARE INVOLVED.

There is also statutory authority for this direct appeal as well. That authority is contained in Title 28, U.S.C. §1252. The statutory authority is more limiting than its Constitutional authority. In citing said statutory authority, the appellant does not waive, intend to waive, or accept any statutory limits on the appellate jurisdiction of this Court which would limit the appellant's rights in any way. The appellant demands the broadest Constitutional application of the appellate jurisdiction of the Supreme Court, as set

forth and mandated in the Constitution of the United States of America.

With respect to the statutory authority for this direct appeal, Title 28, U.S.C. §1252 provides for direct appeal from an interlocutory or final judgment, decree, or order of any court of the United States, holding an Act of Congress unconstitutional in any civil action, suit, or proceeding to which the United States or any of its agencies, or any officer or employee thereof, as such officer or employee, is a party.

This appeal conforms to the requirements of Title 28, U.S.C., §1252.

Moreover, the "rulings", "opinions", "determinations", "judgments", "appeals", and/or "decisions" have invalidated numerous Acts of Congress; another requirement for the invocation of Title 28, U.S.C., §1252.

CONSTITUTIONAL PROVISIONS INVOLVED

Appellant factually states that Title 26, U.S. Code has never been enacted into law and that Title 26, U.S. Code is unconstitutional because it violates Art. I, Sec. 1, U.S. Constitution.

***

Art. I, Sec. 8, Cl. 1, U.S. Const. mandates that:

> The Congress shall have the Power To lay and collect Taxes, Duties, Imposts and Excises,

The Power to Collect Taxes rests exclusively with the Congress. The I.R.S. makes no pretense at being a part of the Congress. "We The People" never granted Congress the power to delegate any of its duty or responsibility to Collect Taxes to an unlawful and outlaw "agency" such as the I.R.S.

***

Art. I, Sec. 9, Cl. 4, U.S. Const.

> No capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken.

The 16th Amend. created no new form of tax, yet said 16th Amend. is the alleged "authority" under which the I.R.S. operates to unlawfully collect direct taxes. The 16th Amendment has never been lawfully ratified, and appellant has copies of certified documents to prove this.

***

AMENDMENT I

> Congress shall make no law... abridging the freedom of speech, or of the press;...and to petition the Government for a redress of grievances.

Appellant factually states that his Constitutional right to petition for redress of grievances has been denied.

***

AMENDMENT IV

> The right of the people to be secure in their persons, houses, papers and effects, against unreasonable searches and seizures, shall not be violated,...

Appellant factually states that his Fourth Amendment rights were violated by the appellees.

***

AMENDMENT V

> No person shall be...deprived of life, liberty, or property, without due process of law;

Appellant factually states that ALL protections of the Constitution were denied and violated by agents of the appellees.

***

AMENDMENTS IX AND X

Appellant factually states that no power has been granted to the federal

government which could allow it to interfere with the appellant herein.

***

ARTICLE FIRST, SECTION 10,
CONSTITUTION OF THE STATE OF CONNECTICUT

> All courts shall be open, and every person, for an injury done to him in his person, property or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial or delay.

Appellant factually states that right and justice have not been administered by the lower court; that appellant's reputation has been irreparably harmed; and that whatever justice there is, is in fact for sale to the highest bidder.

***

ARTICLE SECOND
CONSTITUTION OF THE STATE OF CONNECTICUT

> The powers of government shall be divided into three distinct departments, and each of them confided to a separate magistracy, to wit, those which are legislative, to one; those which are executive, to another; and those which are judicial, to another.

Appellant factually states that the separation of powers mandated in both the State and National Constitutions has been breached by the agents of the appellee, each of whom is a State licensed and enfranchised attorney, and as such is a Commissioner of the Superior Court of the State of Connecticut. State licensed members of the State Courts are constitutionally barred from federal employment of any kind. Appellant is not only asserting that fact herein, he is also a plaintiff in two (2) lawsuits instituted in the State courts addressing this fact of conflict of interest. The appellee's agents have admitted said factual conflict of interest in both suits.

STATEMENT OF THE CASE

The appellant, DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST, is a common-law trust unenfranchised by either the State of Connecticut or the United States of America. As such, said trust is beyond the lawful control or jurisdiction of either the State of Connecticut or the United States of America.

The appellant was forced to institute a lawsuit AT LAW in the United States District Court for the District of Connecticut

(Williams v. Govine, H-84-1025), as the result of an unlawful, false, and fraudulent "Notice of Tax Lien" having been filed against the appellant.

The appellant filed a "Complaint At Law For Preliminary And Permanent Injunction" against the named defendants/appellees, in which the appellant claimed as follows:

"The Plaintiff DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST, for its complaint alleges as follows:

1. The purpose of this action AT LAW is to enjoin the defendants from infringing on the plaintiff's privacy, property, and other rights. Said rights are mandated and guaranteed by the Constitution of the United States of America, and especially by Articles of Amendment I, IV, V, IX and X thereto.

2. This is a civil action AT LAW, and not a suit in equity.

3. The United States of America is not made a party to this action because:

A. The plaintiff is reasonably certain that none of the defendants are lawfully a part of the United States government, or lawful employees thereof, and,

B. Even if they were lawfully a part of the United States government, or lawful employees thereof, the acts and actions herein complained of are in excess of any power or authority granted to the Executive Department, and are in fact specifically

prohibited acts and actions under Article I, Section 8, Clause 1 of the Constitution of the United States of America and Articles of Amendment I, IV, V, IX and X thereto.

JURISDICTION

4. The jurisdiction of this Court is invoked pursuant to the Constitution of the United States of America and Articles of Amendment I, IV, V, IX and X thereto.

VENUE

5. This Court is an Article III court established for the District of Connecticut by the Congress of the United States of America, and all acts and actions herein complained of occurred in the District of Connecticut.

STATEMENT OF FACTS

6. The plaintiff received papers from the defendants entitled "Notice Of Federal Tax Lien Under Internal Revenue Laws" dated September 6, 1984, and "Statement of Tax Due On Federal Tax Return" dated September 6, 1984, which indicate that they have been filed with the Secretary of State, Hartford, Connecticut (Exhibits #1 to #4)

7. Said "Notice of Federal Tax Lien Under Internal Revenue Laws" has also been filed with the Town Clerk, Town of Portland, Connecticut, on the same date (Exhibit #5).

8. Said "Notice of Federal Tax Lien Under Internal Revenue Laws" is false and fraudulent on its face, for the following reasons:

A. The DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST was not in existence during the calendar years 1976, 1977, and 1978 referred to in said Notice.

B. The "Kind of Tax" listed is "1040" in said Notice. This is a false and fraudulent statement since the DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST filed no

1040 returns nor was it required by law to file 1040 returns.

C. IF 1040 returns were required, which they are not, the statute of limitations has run.

D. IF assessments were required, which they are not, the statute of limitations has run. The assessment date contained in the Notice is "09-06-84", and there were no previous assessments made against the DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST.

E. There has not been any determination, either administrative or judicial, that the DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST is a "person required to file income tax returns".

F. There has not been any determination, either administrative or judicial, that the DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST has had any "income".

G. The plaintiff has reason to believe that the Internal Revenue Service and the Department of the Treasury are not in any way a part of the United States Government. Said "Notice" does not, in any way, identify the U.S. Department of the Treasury or the U.S. Internal Revenue Service as either the source or beneficiary of said "Notice".

9. There has not been any determination, by any jury in any court, that the DONALD K. WILLIAMS & NANCY S WILLIAMS TRUST is indebted to the United States of America in any way, or that said trust owes any taxes, yet the defendants intend to institute JEOPARDY assessments against the plaintiff, as evidenced by the papers dated September 11, 1984 (Exhibits #6 to #14).

10. There has been no finding by any jury or court that the DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST is, in any way, subject to the so-called "Internal Revenue

Laws".

11. There has been no finding by any jury or court that the DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST is, in any way, subject to the Internal Revenue Code, or to sections 6321, 6322, and 6323 thereof.

COUNT 1.

WHOSE INTERNAL REVENUE SERVICE?

12. There is nothing in the papers received from the defendants (Exhibits #1 to #5) that would indicate that the Internal Revenue Service referred to is in any way a part of the United States Government, yet the false impression is given that in some way the I.R.S. is a part of the U.S. Government. This false impression is created by the statement contained on the face of Exhibit #1 and #5 as follows: "Therefore, there is a lien in favor of the United States...". This also raises the question: "What United States?" Certainly, the documents do not refer to the UNITED STATES OF AMERICA, because the United States of America would not commit such a crime.

13. The documents involved herein compel a conclusion that the defendant Internal Revenue Service is not a part of the United States Government. "Whose Internal Revenue Service?" Nobody seems to know.

COUNT 2.

PLAINTIFF HAD NO DEALINGS WITH THE INTERNAL REVENUE SERVICE

14. Paragraphs 12 and 13 are incorporated by reference with the same force and effect as if fully stated and alleged herein.

15. The defendants allege in their unsigned papers at Exhibits #1 through #5 that the plaintiff filed "returns" for the time period involved, which is an impossibility since the plaintiff did not exist during that time period. The plain-

tiff could not have had any dealings with the defendants in 1976, 1977, and 1978.

16. The plaintiff clearly had no dealings with the defendants, owes no "taxes", and wishes to have no dealings with said defendants, which is the reason that this lawsuit has been instituted.

COUNT 3.

ATTEMPTED EXTORTION

17. Paragraphs 12 through 16 are incorporated by reference with the same force and effect as if fully stated and alleged herein.

18. The defendants are attempting to Lay and Collect a Direct Tax never authorized by either the Constitution of the United States of America or by the Congress, upon the plaintiff, without any lawful authority to do so, which is attempted extortion. This is especially significant in that this attempted extortion offers further evidence to this Court that the Internal Revenue Service is not a part of the United States government.

COUNT 4

IRS IS NOT A LAWFUL PART OF GOVERNMENT

19. Paragraphs 12 through 18 are incorporated by reference with the same force and effect as if fully stated and alleged herein.

20. There is no record of the Internal Revenue Service (IRS) having been created by the Congress of the United States of America. As a matter of fact, the Internal Revenue Service (IRS) did not even exist prior to 1953.

21. If the so-called Internal Revenue Service were in any way a part of the United States government, it would have to be a part of the Legislative Department, as expressly provided in Article I, Section 8, Clause 1 of the Constitution of the United States of America. There is no Constitu-

tional authority, expressed or implied, whereby the Congress can delegate its duty and responsibility to Lay and Collect Taxes to anyone or any agency. The so-called Internal Revenue Service can lay no claim to being a part of the Legislative Department.

22. Because the Internal Revenue Service is not a part of the government of the United States of America, said I.R.S. cannot in any way exercise the authority of the United States of America, nor can it be heard on behalf of the United States of America.

COUNT 5

TITLE 26 U.S.C. IS NOT LAW

23. Paragraphs 12 through 22 are incorporated by reference with the same force and effect as if fully stated and alleged herein.

24. The preface page to the 1946 edition of the U.S. Code of Laws contains the following statement by the Chairman of the House Judiciary Committee (of the Congress):

"Inasmuch as many of the general and permanent laws which are required to be incorporated in this Code are inconsistent, redundant, archaic and obsolete, there has been inaugurated a comprehensive project of revising and enacting the Code, consisting of 50 titles, into positive law, title by title."

"When this work is completed all titles of the Code will be legal evidence of the general and permanent law..." (Exhibit #15, emphasis added)

Around 1945, the Congress declared all 50 titles of the U.S. Code to be "inconsistent, redundant, archaic and

obsolete" and began to revise these titles so they could be enacted into law. Each year, from the 1946 edition to the 1975 Supplement, the U.S. Code contained this same statement on the preface page. From time to time, certain titles were enacted into law by the Congress. The most recent, Title 31, was enacted into law in 1982, some 36 years after it was declared "inconsistent, redundant, archaic and obsolete."

From the 1976 edition, the preface page to the U.S. Code contains the following statement by the Speaker of the House THOMAS P. O'NEILL:

"... except that titles 1, 3, 4, 5, 6, 9, 10, 11, 13, 14, 17, 18, 23, 28, 32, 35, 37, 39, 44, and subtitle IV of 49, having been enacted into law, establish legal evidence of the law contained in those titles." (Exhibit #16, emphasis added)

Note that 26 USC does not appear as one of the titles enacted into law since it was declared "inconsistent, redundant, archaic and obsolete" by Congress in or around 1945.

25. From 1958 on, page v or iii of the U.S. Code entitled: "Titles of United States Code" contains the following footnote:

" *This title has been enacted as law." (Exhibits #17 and #18)

Note that no asterisk appears before Title 26, Internal Revenue Code.

26. At no time since 1946 has Title 26 USC been enacted into law by the Congress, according to the yearly proclamation of the Congress contained on the preface page of the U.S. Code, and the U.S. Code offers legal evidence to this Court that Title 26 USC IS NOT LAW, assuming the lawful existence of the U.S. Code.

COUNT 6
26 USC IS NOT LAW

27. Paragraphs 12 through 26 are incorporated by reference with the same force and effect as if fully stated and alleged herein.

28. On May 7, 1981, the American Law Division of the Congressional Research Service of the Library of Congress issued a memorandum entitled:
"Why Title 26 of the United States Code Has Not Been Enacted as Positive Law."
(Exhibits #19 and #20)

29. The Plaintiff is not really interested in "WHY" 26 USC is not law, and never has been law, according to the Congress and the American Law Division of the Library of Congress as evidenced by paragraphs 20 through 26 above, and the memorandum entered as evidence herein. The plaintiff is interested in the fact that Title 26 USC is not law.

COUNT 7
TITLE 26 USC IS UNCONSTITUTIONAL

30. Paragraphs 12 through 28 are incorporated by reference with the same force and effect as if fully stated and alleged herein.

31. Only the Congress has the Power to make law for the United States. No other legislative Power is granted or implied.

"All legislative Powers herein granted shall be vested in a Congress of the United States." Art. I, Sec. 1, U.S. Constitution

32. Congress has repeatedly (37 times in as many years) proclaimed the fact that it did not make 26 USC into law, right on the preface page of the U.S. Code. Since Congress has proclaimed the fact that it has not made 26 USC into law, it follows that 26 USC is UNCONSTITUTIONAL on its

face, because it fails to conform to Art. I, Sec. 1 of the Constitution of the United States of America. The U.S. Code offers legal evidence to this Court that 26 USC is not law and that it has been declared UNCONSTITUTIONAL by the Congress of the United States of America.

COUNT 8

TITLE 26 USC IS NOT ENFORCEABLE

33. Paragraphs 12 through 32 are incorporated by reference with the same force and effect as if fully stated and alleged herein.

34. Title 26 is unenforceable by this or any other court for the reasons already set forth. In addition, 26 USC is unenforceable because it is "void for vagueness" ever since it was proclaimed to be "inconsistent, redundant, archaic and obsolete" by the Congress. It remains and will continue to remain unenforceable until such time as the Congress sees fit to remove that stigma by revising and enacting 26 USC into law, which Congress has not done in the past 38 years. Title 26 USC in its entirety is not enforceable by this or any other court for any reason.

COUNT 9

THE INTERNAL REVENUE CODE IS NOT LAW

35. Paragraphs 12 through 34 are incorporated by reference with the same force and effect as if fully stated and alleged herein.

36. The Internal Revenue Code of 1954 was incorporated into the U.S. Code as Title 26 USC some time in 1955, at which time it became "inconsistent, redundant, archaic and obsolete" according to the Congress. It was further branded as non-law by Congress at that time, since 26 USC was not and is not law. In addition, the Internal Revenue Code of 1954 became UNCONSTITUTIONAL at that time by proclamat-

ion of the Congress as set forth above. Finally the Library of Congress points out in Exhibit #20 herein that:

"According to the Office of Law Revision Counsel (of the House of Representatives), the Internal Revenue Code of 1954, as amended, does not meet the criteria for enactment into positive law..."

"In addition, according to the Office of Law Revision Counsel the Internal Revenue Code in its present form does not meet the standards of consistency and conformity."

37. It is clear that both the Internal Revenue Code of 1954, as amended, and Title 26 USC, are one and the same document, and that neither is law according to the Congress of the United States. The Internal Revenue Code is not law.

WHEREFORE, the plaintiff DONALD K. WILLIAMS & NANCY S. WILLIAMS TRUST respectfully claims:

a. That this Court must declare that the defendants have conspired to deprive the plaintiff of its guaranteed, protected and unalienable rights, under color of law, and in violation of the prohibitions contained in the Constitution of the United States of America and Articles of Amendment I, IV, V, VII, IX and X thereto; and that injunctive relief is appropriate and necessary to prevent further attempts by the defendants to violate the plaintiff's rights.

b. That this Court must declare that the defendants singularly and in concert with others, have engaged in conduct which interferes with the lawful functions of the government of the United States of America, and that injunctive relief is appropriate to prevent recurrance of such unlawful conduct, under this Court's AT LAW powers.

c. That this Court declare that the "Notice of Federal Tax Lien Under Internal Revenue Laws" and the "Statement of Tax Due On Federal Tax Return" are usurpations of the authority of the United States of America, and said "Notice" and "Statements" are null and void.

d. That this Court must enter a preliminary and permanent injunction enjoining and restraining the defendants and their officers, agents, servants, employees, and attorneys and all those in active concert or participation with them and each of them from:

1. Issuing and/or enforcing summonses, conducting investigations (civil and criminal), collecting "taxes", seizing property belonging to the plaintiff on behalf of the United States of America, under color of law;

2.Harrassing, annoying or bothering the plaintiff in any way;

3.Creating legal fictions, and usurping the lawful functions of the Legislative, Executive and Judicial Departments of the federal government under color of law;

4. Advertising, marketing, selling, or otherwise distributing any documents or other material which advises or intimidates American citizens to file "tax returns", and/or pay "income taxes";

5. Advertising, marketing, selling, or otherwise distributing any documents or other materials which would tend to give the false impression that the "Internal Revenue Service" is a part of the federal government;

6. Threatening to institute, or actually instituting any lawsuits or other court actions against the plaintiff and others who obey the Law of the Land and who refuse to be a party to the lawlessness of the defendants.

d. That this Court furnish the plaintiff with such other AT LAW relief as it is empowered BY LAW to offer."

The named defendants/appellees did not controvert any of the allegations contained in the above complaint AT LAW, nor did they enter any objections to the granting of the relief sought by the plaintiff/appellant.

However, the Executive department did in fact enter a Notice of Appearance and a Motion To Dismiss, even though the United States of America was not made a party to this lawsuit AT LAW. In other words, the United States of America was made a party to this civil action AT LAW by its own action, and over the objections of the plaintiff/appellant. For example, the appellant, upon receipt of said motion to dismiss, filed the following:

PLAINTIFF'S RESPONSE TO MOTION TO DISMISS
AND
DEMAND THAT U.S.ATTORNEY'S APPEARANCE BE STRIKEN

The Plaintiff, DONALD K. WILLIAMS &

NANCY S. WILLIAMS TRUST, is in receipt of an undated Motion To Dismiss and Memorandum In Support Of Motion To Dismiss, which is signed by DEBORAH S. MELAND of the U.S. Department of Justice, Washington, DC, on behalf of ALAN H. NEVAS, United States Attorney. Said "motion" is technically defective because it fails to give Notice of the time and place the motion is to be argued.

MATTERS OF FACT AND MATTERS OF LAW

FACT 1. Before the Department of Justice, and the U.S. Attorney can lawfully enter an appearance on behalf of the United States, it must first establish the identity of the United States of America, and that the United States of America is a party to this action, and that the United States of America has hired them as its attorney. This has not been done. For this reason the appearance of the Department of Justice and the U.S. Attorney must be striken.

FACT 2. The complaint herein clearly states that the United States of America is not a party to this lawsuit.

FACT 3. The complaint herein clearly states that the Internal Revenue Service is not lawfully a part of the United States Government.

FACT 4. Lacking clear evidence and proof that the United States of America is a party to this lawsuit, the plaintiff claims and demands that the appearance of the Department of Justice and the United States Attorney be striken from this lawsuit, as being frivolous, and as meddling into affairs that do not concern them.

FACT 5. The "attorneys" for the defendants argue that this lawsuit is really a lawsuit against the United States, yet offer no proof of that allegation.

FACT 6. The "attorneys" for the defendants falsely argue that this suit At Law is

barred by the concept of "sovereign immunity".

FACT 7. Before this Court could possibly dismiss this lawsuit on the grounds of "sovereign immunity", the defendants would have to first establish their "sovereignty", which they cannot lawfully do.

FACT 8. Both the State and National Constitutions, put to rest any question as to who the Sovereign is, and where the Sovereign Power lawfully resides, as follows:

ORGANIC LAW. Preamble to Connecticut Constitution (Current).

"The People of Connecticut acknowledging with gratitude, the good providence of God, in having permitted them to enjoy a free government; do, in order more effectually to define, secure, and perpetuate the liberties, rights and privileges which they have derived from their ancestors; hereby, after a careful consideration and revision, ordain and establish the following constitution and form of civil government." (emphasis added)

ORGANIC LAW. Article First, Sec. 2, Connecticut Constitution.

"All political power is inherent in the people, and all free governments are founded on their authority, and instituted for their benefit; and they have at all times an undeniable and indefeasible right to alter their form of government in such manner as they may think expedient."

The People of Connecticut, in our sovereign capacity under God, established the State of Connecticut, and its civil government. The concept of "sovereign immunity" could apply lawfully only to the People, not to our government or to our public Servants.

ORGANIC LAW. Preamble to the U.S. Constitution.

"We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution of the United States of America." (emphasis added).

We the People of the United States, in our sovereign capacity under God, established the United States of America, and the government thereof. The concept of "sovereign immunity" could only apply to the People, never to our government or to our public Servants.

FACT 9. There is nothing in the Supreme Law of the Land that bars the plaintiff from suing the United State of America, if he so chooses. Said United States is a creation of the plaintiff, and the plaintiff is the master. Said United States is actually his servant, by contract (Constitution of the United States of America). A master never requires permission from his servant. As a matter of fact, the servant does not have the power or authority to grant his master anything. Whether the servant, United States of America, "waives" or does not "waive" something, belonging to its master, is moot.

FACT 10. Public servants have no immunity from accountability and liability to their master for their violations of law. Public servants actually waive "judicial immunity", "prosecutorial immunity", and "absolute immunity", as a condition of being allowed to feed at the public trough. Said public Servants have never had "sovereign immunity" since the surrender of

Cornwallis to General George Washington, at Yorktown.

FACT 11. The "case law" cited by the "attorneys" for the defendants is wholly inappropriate and deliberately misleading in this lawsuit, because in the cases cited, the United States of America was a party to those "cases". Besides, this is a lawsuit At Law, and as such, deals exclusively in matters of law. The "cases" cited are not law, merely the results of wrongheaded thinking reduced to print. Said "case law" has no standing in this lawsuit. It is specious and frivolous in At Law proceedings.

FACT 12. With respect to the reliance of the defendants "attorneys" on 26 U.S.C., Section 7421, they are acting upon another false premise. Title 26, U.S.C. has never been enacted into law by Congress, as set forth in the complaint herein. Here again, the meddling of the Department of Justice and of the United States Attorney becomes evident, because NOTHING CONTAINED IN TITLE 26, U.S. CODE IS THE LAW OF THE UNITED STATES. There is no lawful basis for the "attorneys" of the United States to enter an appearance as contained in Title 26 of the United States Code.

FACT 13. With respect to the reliance of the defendants "attorneys" on 28 U.S.C., Section 2201, this is also frivolous, because there is no applicable law for 28 U.S.C., §2201 to be applied to, especially none contained in Title 26 of the United States Code.

FACT 14. With respect to the suggestion of the defendants "attorneys" that:

"The Supreme Court of the United States has held the general equity power of the courts to restrain the collection of federal taxes can be invoked only when two criteria are present:" (Memo, page 3)

(emphasis added).

The plaintiff has not invoked the EQUITY POWER of the courts. Said "Equity" jurisdiction is clearly and rightfully rejected by the plaintiff in his complaint. The plaintiff relies upon the LAW, not upon Equity.

FACT 15. In spite of the suggestions of the defendants "attorneys" to the contrary, there are no federal taxes involved in this lawsuit. There is, however, a clearcut attempt to extort money and property from the plaintiff by fraud and deceit, under color of (tax) law.

FACT 16. Before the "attorneys" of the defendants could hope to invoke the limitation imposed by the Declaratory Judgment Act, 28, U.S.C., Section 2201, as a barrier to this lawsuit (assuming that 28 U.S.C. §2201 is constitutional), there must first be proof that federal taxes are involved, and that the plaintiff owes said taxes. The defendants can make no such showing.

FACT 17. The only partially true statement made by the "attorneys" of the defendants is that the plaintiff did not properly serve the United States. This is partially true, because the plaintiff made no attempt whatsoever to serve the United States. There was no reason for the plaintiff to serve the United State since the United States is not a party to this lawsuit At Law.

FACT 18. With respect to the service upon the Internal Revenue Service and its employees, they were served properly according to the rules. To suggest that the private corporation known as the Internal Revenue Service, and its employees, are a lawful part of the United States Government is a downright lie. There is no evidence whatsoever to support the allegations of

the defendants "attorneys" that the Internal Revenue Service is a part of the United States Government.

FACT 19. There is no statutory evidence that the Congress of the United States ever created the Internal Revenue Service.

FACT 20. With respect to the misleading citation of the case of "United States v. Zuger, Civil No. N-84-21 (D. Conn. June 20, 1984 (Dorsey, J.)." That case is inappropriate to cite for the following reasons:

a. No such civil action exists as U.S.A. v Zuger, Civil No. N-84-21 in the District of Connecticut.

b. If such civil action exists, that case is one in which the United States is a party.

b. If such civil action exists, that case is one in which the United States is that party that instituted the suit.

c. If such civil action exists, it has not been finally settled.

d. If such civil action exists, it has no bearing on this lawsuit At Law, and is probably a fraud perpetrated against Zuger, since the United States has no "private rights" capable of injury. Civil actions are to redress, protect or enforce Private Rights.

e. The sole purpose of the "attorneys" of the defendants to cite Zuger is to unduly and lawlessly influence this Court, and to deny substantative rights to the plaintiff.

FACT 21. The citing of Rule 11 of the Federal Rules of Civil Procedure by the "attorneys" of the defendants is a further attempt to unlawfully prejudice this Court against the plaintiff. The Federal Rules of Civil Procedure do not properly apply to the plaintiff, since they are not Law. These "rules" are, however, binding upon

the "attorneys" of the defendants, and the plaintiff claims and demands that said Rule 11 be applied against said "attorneys" and that their appearance in this lawsuit At Law be striken.

FACT 22. Congress did grant limited authority to the Supreme Court of the United States to make rules for the courts. The limits of that grant were the limits imposed by the Constitution of the United States of America on the Congress. Said "rules", not having been made by Congress, are NOT LAW, and are not binding upon the plaintiff unless the plaintiff wishes to be bound thereby. The plaintiff, by instituting this At Law proceeding, has given clear evidence that he does not wish to be so bound.

FACT 23. Congress did limit, by Law, the scope of the Rules of Civil Procedure. That law is contained in Section 2072 of Title 28, U.S.C., which reads, in part, as follows:

"Such rules shall not abridge, enlarge or modify any substantive right and shall preserve the right of trial by jury as at common law and as declared by the Seventh Amendment to the Constitution."

FACT 24. Said Rules of Civil Procedure cannot lawfully be used to delay, or to deny to the plaintiff his right to sue, or his right to redress of grievances.

FACT 25. The plaintiff holds a good faith belief that the Internal Revenue Service is not a lawful part of the United States Government. That good faith belief is based upon the Law as well as the facts, as follows:

a. The Internal Revenue Service has never submitted to an audit by the Government Accounting Office (GAO). All

bona fide government agencies are auditied by the GAO.

b. The Internal Revenue Service has never submitted to an audit by any other agency of the United States Government, either.

c. The Internal Revenue Service has resisted each and every attempt made by the Congress to have the Internal Revenue Service audited.

d. Nobody actually knows for certain what the Internal Revenue Service does with the "taxes" it collects.

e. Neither Congress (Legislative branch), the Department of Justice (Executive branch), nor this Court (Judicial branch) can offer valid proof that the Internal Revenue Service turns even one cent over to the United States Government.

f. The I.R.S. is a private corporation, similar to the Federal Reserve (which is neither "federal" nor "reserve"). Neither corporation has ever been audited by the United States Government.

FACT 26. The "Motion to dismiss" fails to state a cause upon which relief may be granted.

FACT 27. There is no evidence that the plaintiff has willingly and knowingly entered into a contract with the private corporation known as the Internal Revenue Service.

FACT 28. The plaintiff has no contractural obligations to the defendant, and never has had any such contractural obligations.

FACT 29. The Constitution of the United States of America prohibits a direct tax upon citizens, unless apportioned.

FACT 30. The 16th Amendment to said Constitution did not authorize any new form of tax, nor did it alter or abolish the requirement that direct taxes must be

apportioned.
FACT 31. The 16th Amendment was intended to be the enabling legislation for the Corporate Exise Tax of 1909. The plaintiff is not a corporation, so neither said Corporate Exise Tax, nor the 16th Amendment apply to the plaintiff.
FACT 32. Neither the 16th Amendment nor the 17th Amendment were lawfully ratified, for a number of reasons. One of the reasons for the unlawfulness of said ratification was that OHIO was not a State of the Union before 1953. Ohio may still be a Territory.
FACT 33. The Internal Revenue Code of 1954 became "inconsistent, redundant, archaic and obsolete" early in 1955, at which time it was inserted into Title 26, U.S.C. Congress has repeatedly proclaimed 26 U.S.C. to be "inconsistent, redundant, archaic and obsolete" each year starting with 1946 (See preface page to U.S. Code).
FACT 34. The amendments to the Internal Revenue Code become "inconsistent, redundant, archaic and obsolete" the first part of the year following enactment of said amendments. At that time, said amendments are added into Title 26, U.S.C., and become tainted and branded as "inconsistent, redundant, archaic and obsolete".
FACT 35. The will and intent of the Congress that the Internal Revenue Code and Title 26, U.S.C. be "inconsistent, redundant, archaic and obsolete" is clear. The reasons for Congress to make that determination and proclamation may not be so clear. However, it is not the duty and function of this Court to interpret the motives behind the clear will and intent of the Congress. The duty of this Court is to SUPPORT the Constitution of the United States of America and the clear will and intent of the legislative branch. The clear

will and intent of the Legislature is not subject to judicial (mis)interpretation.
FACT 36. Footnote 1 contained in the Memorandum in Support of Motion to Dismiss suggests that the plaintiff must be represented by an attorney, because it is a trust. Nonsense. The "attorneys" for the defendants, having made that suggestion, offer no law to back up their erroneous statement. Their suggestion is especially repugnant to the plaintiff because the pot is calling the kettle black, since attorneys are fictitious persons created by State license and franchise.
FACT 37. The plaintiff trust was created by the natural persons that the trust is named after, and is not a creature of the State.
FACT 38. "Civil action. Action brought to enforce, redress, or protect private rights." Black's Law Dictionary, 5th Ed. (emphasis added).

CONCLUSION

There is no basis in law for the United States of America to interject itself into this Civil action, because the United States of America does not have any "private rights" to protect.

The attempt by agents of the Executive Department to interject the United States of America is a lawless act, and cannot be tolerated or encouraged in any way by this Court.

There is no basis in law or fact for the "appearance" of DEBORAH S. MELAND as attorney for the defendants.

PLAINTIFF'S DEMANDS

In light of the foregoing, the plaintiff claims and demands that:

1. The appearance of the United States Department of Justice and of DEBORAH S. MELAND, Trial Attorney for said Department of Justice, be striken forthwith as frivolous, specious, and an attempt to

obstruct the administration of justice.

2. The plaintiff further claims and demands that the Motion To Dismiss, and the Memorandum In Support Of Motion To Dismiss, as submitted by DEBORAH S. MELAND, be striken and expunged from this At Law proceeding forthwith.

3. Only a competent jury can settle this case, and that a jury trial be scheduled without denial, sale (cost), or delay.

Dated: February 9, 1985

In addition to the above response of February 9, 1985, the plaintiff/appellant also filed that date a Demand For Jury Trial, as was its right.

U.S.D. Judge DORSEY ignored the AT LAW complaint; the fact that the defendants entered no opposition; the appellant's demand that the appearance of the U.S. Attorney on behalf of the defendants; and the rights of the plaintiff/appellant; and "ruled" on the "motion to dismiss" by unlawfully granting said motion.

The appellant responded to that dismissal as follows:

PLAINTIFF'S RESPONSE TO
RULING ON MOTION TO DISMISS

Dear Judge Dorsey:

Being a reasonable person, the undersigned agent for the plaintiff can understand your ruling of February 25, 1985, and how you came to make such ruling. Of course, the undersigned disagrees with your opinion, which is his right.

One of the communication problems facing both of us as professionals is that we are engaged in different professions. It is reasonable for you to expect me to respect your professional opinion in your field, just as I would expect you to respect my professional opinion in my field.

However, it is not professional for you to lump all cases into one set of stereo typed cases, nor would it be professional on my part to lump all data processing problems into one stereotyped data processing problem. Each case/problem is slightly different, and each must be handled on an individual basis.

There is, however, a basic difference between data processing and law. Not every one is expected to know and understand data processing, on the one hand. On the other hand, the legal profession maintains the position that "ignorance of the law is no excuse". Essentially, this means that the undersigned (and all persons who are not lawyers) is fully expected to know and understand the law.

It is reasonable for the undersigned to expect you to react in a manner consistent with the discipline of your profession. The undersigned cannot hope to match professional wits in a discipline/ profession which is not his own profession, nor has he attempted to do so. It is reasonable and proper for the undersigned to present his

case in a manner consistent with his professional training and discipline, unbound by the discipline of the legal profession. Professional (Judicial) ethics make provision and allowance for pro se "unprofessionalism".

All of the professions have built-in error which can never be corrected from within that profession. The "sacred cows" are too ingrained, and the vested interests too great for a change to come from within. The recent changes in the medical profession are an example in point. The legal profession has its built-in errors and "sacred cows" too.

With this in mind, the undersigned strongly suggests that you carefully study the following presentation of the law, as seen through the eyes of a non-lawyer (unprofessional though it may be), and reconsider your ruling.

ITEM 1. THE RULING ITSELF

Your ruling breaks down into the following 7 basic parts:

(1) "This case is yet another tax-related litigation..."
(2) This case "must be construed as an action against the United States".
(3) This case is "precluded by the Anti-Injunction Act, 26 U.S.C. §7421(a)."
(4) This case is precluded by the "Declaratory Judgment Act. 28 U.S.C. §2201."
(5) This case is "frivolous".
(6) This case "would interfere with the public administration".
(7) This case can be dismissed summarily.

In all disciplines, there are basic rules and premises that the profession operates upon. You are relying upon the United States Code, as per your training, which is normal and reasonable. But, have you ever closely examined the United States

Code, or have you merely accepted its authority without question? Your ruling indicates that you have not taken a close look at the United States Code. Further, no other court has done so either, or you would have cited that court. Therefore, this case is unique, and cannot be dismissed so lightly. Let's look at the Code together, with an data processor's eye. That is, from an advocate rather than an adversary viewpoint, with computer logic applied.

ITEM 2. THE UNITED STATES CODE

(A) The United States Code originated as "The Code Of The Laws Of The United States Of America, 1925 Edition" on June 30, 1926 [Public No. 440] Chapter 712. The will and intent of the Congress was to "establish prima facie the laws of the United States, general and permanent in their nature." (See X-1 attached)

(B) The Congress changed the plan and purpose of the Code (July 30, 1947, ch. 388, 61 Stat. 638) so that it might provide: "That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained." Title 1, U.S.C., § 204(a) (See X-2, 3 attached)

(C) At the end of § 204 of Title 1, U.S.C., there is the following statement:

"Title 26, Internal Revenue Code

The Internal Revenue Code of 1954 was enacted in the form of a separate code by act August 16, 1954, ch. 736, 68A Stat. 1. The sections of Title 26, United States Code, are identical to the sections of the Internal Revenue Code." (emphasis added) (See X-3 attached)

(D) Title 26, U.S.C. has never been enacted into law by the Congress of the United States. (See X-4 to X-17 attached)

(E) Congress has plainly stated the reasons for never enacting Title 26 of the United States Code into law, namely, that said Title 26 is "inconsistent, redundant, archaic, and obsolete". (See X-15, 16, and 17 attached)

(F) More recently, Congress changed the reason slightly by omitting the word "archaic", while retaining the "inconsistent, redundant, and obsolete". (See X-5, 8, 10, and 12)

(G) Since "The sections of Title 26, United States Code, are identical to the sections of the Internal Revenue Code" (X-3), it follows that since Title 26, United States Code is "inconsistent, redundant, and obsolete", so too is the Internal Revenue Code of 1954.(See X-5, 8, 10, 12, 15, 16, and 17 attached)

(H) The will and intent of the Congress is the law. In this instant the Congress:

(1) Created the Code of Laws of the United States (1926) as prima facie evidence. (X-1)

(2) Proclaimed ALL 50 titles of the United States Code (1946) to be "inconsistent, redundant, archaic, and obsolete". (X-17)

(3) Included in that proclamation is the fact that the Internal Revenue Code of 1939, as contained in Title 26, U.S.C., is "inconsistent, redundant, archaic, and obsolete" as of 1946.

(4) Began a project designed to change the Code from prima facie evidence to legal evidence (1946), which required each title of said Code to be revised and enacted into law. (X-5 to 17)

(5) Enacted the Internal Revenue Code of 1954. (X-3)

(6) Early in 1955, the Internal Revenue Code of 1954 was inserted into

Title 26 of the United States Code, at which time said Internal Revenue Code of 1954 was stamped by the Congress as "inconsistent, redundant, archaic, and obsolete."

(7) The Congress has proclaimed that the Internal Revenue Code of 1954 a/k/a Title 26 of the United States Code is "inconsistent, redundant, archaic, and obsolete" on the preface page of the United States Code each year from 1956 to date. (X-4 to X-17 attached)

(8) Any and all amendments to said Internal Revenue Code of 1954 likewise became "inconsistent, redundant, archaic, and obsolete" less than one year after their enactments, when they became incorporated in Title 26 of the U.S. Code.

(9) The will and intent of the Congress is clear and consistent for at least the past 30 years. On a yearly basis, the Congress warned all citizens to be wary because the Internal Revenue Code of 1954 was, and is, "inconsistent, redundant, archaic, and obsolete". (X-4 to X-17)

(10) The will and intent of the Congress is clear and consistent. Namely, that the Internal Revenue Code of 1954, as amended and set forth in Title 26 of the United States Code, IS NOT LAW. It will never be law until Congress decides to make it law.

(I) Article I, Section 1 of the Constitution of the United States mandates that:

"ALL legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives." (emphasis added)

The Constitution is clear and not subject to misinterpretation. The word "ALL" is comprehensive. If the Congress did

not make a "law" then there is no law. There are no exceptions possible.

(J) The Congress did not enact Title 26, U.S.C. into law. Therefore, Title 26, U.S.C. is NOT LAW.

(K) In 1955, or thereabouts, the Congress trashed and/or repealed the Internal Revenue Code of 1954, by incorporating it in Title 26, U.S. Code as NOT LAW.

(L) Sections 6321, 6322 and 6323 of the Internal Revenue Code, which is the "authority" used to attempt to steal the private property of the plaintiff, were part of the original enactment of August 16, 1954. Said Sections 6321, 6322, and 6323 became unenforceable by proclamation of Congress, on or about the first quarter of 1955, when said sections became a part of "inconsistent, redundant, archaic, and obsolete Title 26, U.S.C. Their Non-Law status has not changed in the past 30 years. They remain NOT-LAW.

(M) The 16th Article of Amendment to the Constitution of the United States of America created no new form of taxation. We have the word of the Congress and the Supreme Court attesting to this fact.

(N) The Constitution of the United States of America, at Article I, Section 9, prohibits Congress from enacting a direct tax, except in Proportion to the Census or Enumeration (apportionment).

(O) The Internal Revenue Service did levy a direct tax upon the private property of the plaintiff, without apportionment, and in violation of Art. I, Sec. 9, U.S. Constitution. This violation of the unalienable and Constitutionally guaranteed and protected property rights of the plaintiff are the subject of this lawsuit.

ITEM 3. IN RE: RULING PART 1
"This case is yet another tax-related litigation..."

On the surface, this would appear to be a reasonable statement. In light of the foregoing, is it a reasonable statement? Is this case in any way related to "taxes"? If so, where is that relationship by law?

If the annual proclamation of Congress, for at least the past 30 years is to be believed, then the "Internal Revenue Code" as amended; "The Internal Revenue Title" as amended; the "Internal Revenue Code of 1939" as amended; the "Internal Revenue Code of 1954" as amended; and "Title 26 of the United States Code", all being IDENTICAL, are ALL "inconsistent, redundant, archaic, and obsolete". Not only are they unenforceable for that reason, but, Congress having set the requirement that they be incorporated into Title 26, U.S.C., has proclaimed, on an annual basis for the past 30 years, that Title 26, U.S.C. has not been enacted into law.

Since ALL Law must be made by Congress pursuant to Article I, Sec. 1, of the Constitution of the United States, it logically follows that Congress has proclaimed Title 26, U.S.C. to be unconstitutional on its face [Congress has not enacted it into law].

From the foregoing, it is reasonable to conclude that there are no valid "tax" laws involved in this lawsuit, nor has the Internal Revenue Service any lawful power or authority under any "internal revenue statutes".

The undersigned recognizes that this is a difficult idea for a professional at the law, such as yourself, to accept. This idea is even harder for you to accept than it is for the undersigned, because you have been trained to enforce said "income tax laws",

and have been doing so for a long time. However, the fact that you have been misled, and so has everyone else, doesn't change the facts, and one of the facts is that this is not "another tax-related litigation". NO TAXES ARE INVOLVED.

ITEM 4. THE UNITED STATES CODE AS LEGAL EVIDENCE

As already set forth in Item 2 (B) above, the plan and purpose of the United States Code was changed (July 30, 1947, ch. 388, 61 Stat. 638) in 1947, so that it might provide:

"That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained." Title 1, U.S.C., § 204(a) (See X-2 and X-3).

Congress, in its infinite wisdom, by its 1947 enactment, has established two forms of legal evidence within the United States Code as follows:

(1) In the case of those titles of the Code that have been enacted into positive law, the text of said title is legal evidence, as per 1 U.S.C. § 204(a). (See X-2 attached)

(2) In the case of those titles of the Code that have not been enacted into positive law, i.e. Titles 2, 6, 7, 8, 12, 15, 16, 19, 20, 21, 22, 24, 25, 26, 27, 29, 30, 33, 36, 40, 41, 42, 43, 45, 46, 47, 48, and 50, the Code offers legal evidence that said text is "inconsistent, redundant, archaic, and obsolete", as per the preface page to the yearly edition/supplement of said Code. (See X-5, 8, 10, 12, 13, 15, 16, and 17)

In the case of Title 26, U.S.C., the text of the Internal Revenue Code of 1954, as amended, and the text of Title 26, U.S.C. are IDENTICAL, as per the notes at the end of 1 U.S.C. § 204. (See X-3)

Title 26, U.S.C. has not been enacted into positive law by Congress, according to Congress. Since it does not conform to the Constitutional mandate set forth in Art. I, Sec 1, U.S. Constitution, it logically follows that said Title 26 of the United States Code is unconstitutional on its face.

The Internal Revenue Code of 1954 may have been valid law in 1954, when it was enacted as Public Law. However, it was repealed, trashed, discarded by the Congress in 1955, when it was incorporated into Title 26, U.S.C. Since 1955, the United States Code offers legal evidence that the Internal Revenue Code of 1939, and the Internal Revenue Code of 1954, as amended and incorporated into Title 26, U.S.C., are UNCONSTITUTIONAL, INCONSISTENT, REDUNDANT, ARCHAIC, AND OBSOLETE. A more positive statement of the NON-LAW status of the Internal Revenue Code/ 26 U.S.C. is unnecessary, since legal evidence has been furnished by the Congress itself, for the past 30 years.

ITEM 5. IN RE: RULING PART 2
"must be construed as an action against the United States."

Since no laws of the United States are involved [Title 26, U.S.C. to the contrary, notwithstanding] the United States is not a party to this lawsuit, as the plaintiff originally set forth. Persons claiming to have authority under the United States, which authority does not lawfully exist, are the subjects of this lawsuit. The United States of America could never attempt to do what the defendants have attempted to do herein, because the United States of America is subject to an early Writ of Prohibition known as the Constitution of the United States of America and the Bill of Rights.

It is reasonable to conclude that this lawsuit cannot be construed as a suit against the United States.

ITEM 6. IN RE: RULING PART 3.
"precluded by the Anti-Injunction Act. 26 U.S.C. §7421(a)."

The Anti-Injunction Act, 26 U.S.C. §7421(a) was a part of the original enactment of August 16, 1954. Said Section 7421(a) became "inconsistent, redundant, archaic, and obsolete" on or about the first quarter of 1955, when said Section 7421(a) was incorporated into Title 26, U.S.C. The Non-Law status of 26 U.S.C. §7421(a) has not changed in the past 30 years. Said section remains NOT LAW.

The Anti-Injunction Act you cited does not have any lawful application in this lawsuit, and may not be cited.

ITEM 7. IN RE: RULING PART 4.
"Declaratory Judgment Act, 28 U.S.C. §2201."

Your citing of the Declaratory Judgment Act takes on new meaning in light of the foregoing expose on Title 26, U.S.C. For instance:

a. Since you have the authority to grant a declaratory judgment in all matters NOT dealing with Federal taxes, you therefore have the power and authority under 28 U.S.C. §2201 to grant the relief sought by the plaintiffs herein, because this is NOT a matter dealing with Federal taxes.

b. In addition, you have the power and authority under 28 U.S.C. §2201 to grant relief to the plaintiff because the plaintiffs could never have incurred a "tax" liability [even if the "tax laws" were valid], since said liability occurred prior to the existence of the plaintiff. The plaintiff obviously did not incur any Federal "tax" liability.

It is reasonable for the undersigned to expect you to properly proceed to grant a declaratory judgment against the defendants, in order to protect the property rights of the plaintiff.

ITEM 8. IN RE: RULING PART 5
"frivolous."

In light of the foregoing legal evidence that the United States is not a party to this action; that the "internal revenue" laws are unconstitutional; that no taxes are involved herein; that agents of the United States have unlawfully interposed themselves in a private matter; that the plaintiff had no dealings with the Internal Revenue Service; that the Internal Revenue Service has attempted extortion under color of law; that the Internal Revenue Code is not law; that Title 26 of the U.S. Code is not law, among other things, it would appear that the Motion To Dismiss is frivolous. Further, it would appear that your "Ruling On Motion To Dismiss" is frivolous, since the true respondents have not made that motion.

ITEM 9. IN RE: RULING PART 9
"would interfere with the public administration."

In light of the foregoing legal evidence, there are no "public" matters involved in this lawsuit, only private rights.

In light of the foregoing legal evidence, there is nothing that "would interfere with the public administration" involved in this lawsuit.

ITEM 10. IN RE: RULING PART 7
Summary dismissal of this lawsuit.

In light of the foregoing legal evidence, and the fact that none of the named respondents, after having acknowledged service of the Summons and Complaint, have entered any motions, nor have

they in any way opposed the relief sought by the plaintiff, it would appear to a reasonable person that you, Judge Dorsey, exceeded your lawful authority when you dismissed this lawsuit (sua sponte), via your "Ruling On Motion To Dismiss".

This is especially true in the light of the plaintiff's opposition to the appearance of the United States of America in this private lawsuit. You have not yet ruled on, or in any way addressed the "Demand That U.S. Attorney's Appearance Be Striken" as filed on February 11, 1985. Moreover, you have ignored the "Demand For Jury Trial" filed on February 11, 1985 in violation of due process of law.

ITEM 11.

Federal Rules of Civil Procedure.

The "government", in its unlawful appearance herein, attempted to cite Rule 11 of the Federal Rules of Civil Procedure, and, of course, you rely heavily for your authority to act upon said rules. At page 515 of Title 28, U.S.C. under the caption "Rules Of Civil Procedure For The United States District Courts (As amended to January 12, 1983)" the following appears:

"AUTHORITY

The Rules of Civil Procedure hereinafter set out were promulgated by the Supreme Court of the United States under authority of former sections 723b, 723c (now § 2072) of this title." (X-18).

The undersigned recognizes that you, and other attorneys and judges, are required to use and follow said rules. The undersigned, not being a lawyer, recognizes that he is not rigidly bound by said rules because he is of a different training and discipline. In addition, the authority for said rules contains a disclaimer which is normally overlooked by the legal profession, namely:

"Such rules shall not abridge, enlarge or modify any substantive right and shall preserve the right of trial by jury as at common law and as declared by the Seventh Amendment to the Constitution." Title 28, U.S.C., § 2072 (emphasis added) (X-19)

The plaintiff filed a Demand For Jury Trial on February 11, 1985, and you have neither honored that demand, nor denied that right, as of now, your Ruling to the contrary notwithstanding. The plaintiff renews that demand herein.

It is clear to reasonable men that the will and intent of the Congress in authorizing the Supreme Court of the United States to promulgate said rules, was to limit the scope and use of such rules so as to prevent their encroachment upon Constitutionally protected and guaranteed rights.

In light of Section 2072 of Title 28, U.S.C., the plaintiff was, and is, correct in his reliance upon the Constitution of the United States of America. There is nothing granted or implied in said rules that could circumvent or destroy said Constitutional rights. You did not swear to support said rules, but, you did swear to support the Constitution of the United States as a condition of your employment.

The undersigned agent for the plaintiff fully expects you to honor your oath, as well as to obey the Law. No objections having been entered by any of the named respondents, the interests of justice are best served by your granting, sua sponte, appropriate relief to the plaintiff herein, forthwith."

On March 4, 1985, U.S.D. Judge DORSEY, acting as agent for the United States of

America, entered "Judgment" (A-1) as follows:

"This action having come on for consideration of the defendants motion to dismiss before the Honorable Peter C. Dorsey, United States District Judge, and

The Court having considered the full record of the case including applicable principles of law, and the COurt having filed its Ruling on Motion to Dismiss, granted the motion

It is accordingly ORDERED, ADJUDGED and DECREED that judgment be and is hereby entered in favor of the defendants dismissing the plaintiff's complaint.

Dated at Hartford, Connecticut, this 4th day of March, 1985.

KEVIN F. ROWE, Clerk
by Dennis P. Iavarone
Deputy-in-charge

On March 7, 1985, the appellant filed the following:

"PLAINTIFF'S RESPONSE TO JUDGMENT AND ORDER

For all of the reasons set forth in, and together with, the legal evidence as submitted this date in "Plaintiff's Response To Ruling On Motion To Dismiss", said "judgment and order" is inappropriate at this time.

The plaintiff strongly urges that Judge Dorsey carefully consider the legal evidence presented by the plaintiff. Having done so, it will be apparent that Judge Dorsey erred in entering his judgment, sua

sponte.

Accordingly, the plaintiff urges that this judgment be vacated the same way is originated, namely, by Judge Dorsey acting sua sponte."

On March 12, 1985, U.S.D. Judge PETER C. DORSEY, acting as agent for the United States of America, unlawfully legislated Title 26 of the United States Code into law, as follows:

"ORDER

Taking plaintiff's "response to Judgment and Order" as a motion to reconsider, the motion is granted, and upon reconsideration the court will adhere to its original ruling for the reasons stated therein. As to the enforceability, validity and constitutionality of Title 26, United States Code, notwithstanding its not being "enacted into positive law", see Wheeler v. United States, __F. Supp. __(2d Cir. 1984); United States v. Zuger, Crim. No. N-84-21, __F. Supp. __ (D. Conn., Ruling on Pending Motions, June 18, 1984)("[T]he failure of Congress to enact a title as such and in such form into positive law . . . in no way impugns the validity, effect, enforceability or constitutionally of the laws as contained and set forth in the title. [The] argument that Title 26 is without legal force is therefore specious.").

SO ORDERED.

Dated at Hartford, Connecticut, this 12th day of March, 1985.

/ s /

Peter C. Dorsey, U.S.D.J.

The appellant responded to Judge DORSEY's "order" of March 12, 1985, as follows:

"PLAINTIFF'S RESPONSE TO ORDER

The plaintiff is in receipt of an "order" dated March 12, 1985, which was received on March 15, 1985. In that order Judge Dorsey has undertaken to rewrite and/or make legal history. For instance, he cites case law that is not even settled. Said case law was developed solely by Judge Dorsey, and has no "authority" other than Judge Dorsey himself. The order is a self-serving declaration. In addition, said "order" invalidates numerous Acts of Congress including, but not limited to, Title 28, U.S.C. § 2072.

Accordingly, the plaintiff demands that this unlawful "order" be vacated the same way it originated, namely, by Judge Dorsey unlawfully acting sua sponte.
Dated: March 25, 1985

On March 29, 1985, U.S.D. Judge DORSEY summarily denied the above "motion",

On April 24, 1985, the appellant filed a "Notice of Direct Appeal To The Supreme Court Of The United States Pursuant To Article III Of The U.S. Constitution, And 28 U.S.C. §1252".

ACTS OF CONGRESS INVALIDATED

Note: In citing the appropriate sections of the United States Code below, the appellant is incorporating by reference, as if fully stated and alleged, the Public Law and Statutes At Large.

The United States of America, through its agents stonewalling of this lawsuit AT LAW, thereby invalidated the following Acts of Congress:

Art. I, Sec. 1 of the U.S. Constitution, and Title 1, U.S.C., §204, by "legislating" "Title 26, U.S.C." into law, and using it as "legal" evidence against the appellant.

Title 28, U.S.C., §455, which requires justices and judges to disqualify themselves from any case in which they have a substantial interest.

Title 28, U.S.C., §2072, which provides that:

"Such [civil] rules shall not

abridge, enlarge or modify any substantive right and shall preserve the right to trial by jury as at common law and as declared by the Seventh Amendment to the Constitution."

Judge DORSEY, in conspiracy with agents of the Executive, unlawfully made the United States of America a party to this lawsuit AT LAW, invalidated 28 U.S.C. §2072.

STATEMENT OF REASONS WHY THE QUESTIONS PRESENTED REQUIRE PLENARY CONSIDERATION, WITH BRIEFS ON THE MERITS AND ORAL ARGUMENT, FOR THEIR RESOLUTION

There has been widespread misconception of conflicting Acts of Congress which involve the entire United States Code, and the Statutes At Large, as set forth in the filed papers in this lawsuit AT LAW. The Congress itself has created conflicting law which has never been addressed or settled by this or any other court. For this reason, and others, it is necessary for this Court to address ALL issues raised in

the lower court by the appellant in this matter, as well as making a determination on the validity of the United States Code, so that the Congress will be compelled to straighten out the mess it has created for the appellant, for all courts, and for the Executive department.

In addition to the factual evidence regarding the United States Code, the appellant raises the issue of the validity of the U.S. Code today, as follows:

THE UNITED STATES CODE AS LEGAL EVIDENCE

As already set forth above, the plan and purpose of the United States Code was changed (July 30, 1947, ch. 388, 61 Stat. 638) in 1947, so that it might provide:

> "That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained." Title 1, U.S.C., § 204(a)

Congress, in its infinite wisdom, by

its 1947 enactment, has established two (2) forms of legal evidence within the United States Code as follows:

(1) In the case of those titles of the Code that have been enacted into positive law, the text of said title is legal evidence, as per Title 1, U.S.C. § 204(a).

(2) In the case of those titles of the Code that have not been enacted into positive law, i.e. Titles 2, 6, 7, 8, 12, 15, 16, 19, 20, 21, 22, 24, 25, 26, 27, 29, 30, 33, 36, 40, 41, 42, 43, 45, 46, 47, 48, and 50, the Code offers legal evidence that said text is "inconsistent, redundant, archaic, and obsolete", as per the preface page to the yearly edition/supplement of said Code.

In the case of Title 26, U.S.C., the text of the Internal Revenue Code of 1954, as amended, and the text of Title 26, U.S.C. are IDENTICAL, as per the notes at

the end of 1 U.S.C. § 204.

Title 26, U.S.C. has not been enacted into positive law by Congress, according to Congress. Since it does not conform to the Constitutional mandate set forth in Art. I, Sec], U.S. Constitution, it is a fact that said Title 26 of the United States Code is unconstitutional on its face.

The Internal Revenue Code of 1954 may have been valid law in 1954, when it was enacted as Public Law. However, it was repealed, trashed, and discarded by the Congress in 1955, when it was incorporated into Title 26, U.S.C. Since 1955, the United States Code offers legal evidence from the Congress, that the Internal Revenue Code of 1939, and the Internal Revenue Code of 1954, as amended and incorporated into Title 26, U.S.C., are UNCONSTITUTIONAL, INCONSISTENT, REDUNDANT, ARCHAIC, AND OBSOLETE. A more positive

statement of the NON-LAW status of the Internal Revenue Code/ 26 U.S.C. is unnecessary, since legal evidence of that fact has been furnished by the Congress itself, for the past 30 years.

THE UNITED STATES CODE
FROM 1974 TO DATE

Public Law 93-554, title 1, ch. III, §101, Dec. 27, 1974, 88 Stat. 1777; Pub. L. 94-386, §1, Aug. 14, 1976, 90 Stat. 1170 (Title 2, U.S.C., §285b) further altered the United States Code by changing the authority for the preparation and publication of said Code. Until 1974, the United States Code was published under the authority of Title 1, U.S.C., which had been enacted into law. (See Title Pages of the U.S. Code).

Since 1975, the authority for the preparation and publication of the United States Code is vested in Title 2, U.S.C.,

which is not now, and never has been enacted into law. Since 1975, the very authority for the United States Code has been declared by Congress to be "inconsistent, redundant, and obsolete". A very sound argument can be made that such change invalidated the entire United States Code, since it undermined the very authority for the Code. Even those titles that previously had been enacted into law are now tainted by drawing their authority from a Non-Law source.

It is, or should be, evident that the Congress of the United States has enacted certain Acts which are contradictory in nature, and in fact. Such irresponsibility has caused grievous harm to the appellant and appellant's common law rights, and has left the Federal Judiciary and Executive without statutory authority of any kind.

In spite of the probable Want of

Statutory authority, this Court still possesses Constitutional authority under Art. III of the Constitution of the United States of America, to right the wrongs perpetrated against the appellant.

LATENESS OF THE HOUR

If a statute, long in existence, may be found to be fraudulent, or if, in its passage through the legislative process, a fraud was perpetrated, what is the validity of a claim that, because the statute has been relied upon for many years, it must stand in spite of the fraud?

In order to answer this question it is necessary to understand that "stare decisis is not, like the rule of res judicata, a universal, inexorable command," and that it "is not inflexible." Justice Brandeis, dissenting, in Burnet v. Coronado Oil & Gas Co., 285 U.S. 393 (1932), 405, 406. In

1938, Burnet, supra, was overruled by Helvering v. Mountain Producers Corp., 303 U.S. 376 and Justice Brandeis' dissent was vindicated. This is the liberal principle set forth by Justice Holmes, dissenting, in B.& W. Taxi Co. v. B.& Y. Taxi Co., 276 U.S. 518 (1927), 533 -

> "...in my opinion the prevailing doctrine has been accepted upon a subtle fallacy that never has been analyzed. If I am right the fallacy has resulted in an unconstitutional assumption of powers by the Courts of the United States which no lapse of time or respectable array of opinion should make us hesitate to correct."

Justice Holmes' principle of review requires reversal, no matter how much time may have passed or how many previous decisions may have been made, if the foundation for a statute or judicial decision is illusionary. The principle was used to reverse a one-hundred-year-old decision in Erie R.R. v. Tompkins, 304

U.S. 64 (overruling Swift v. Tyson, 16 Pet. 1).

In Smith v. Allwright, 321 U.S. 649, (1943), 665, Justice Holmes' principle is followed -

> "...when convinced of former error, this Court has never felt constrained to follow precedent. In Constitutional questions, where correction depends upon amendment and not upon legislative action this Court throughout its history has freely exercised its power to reexamine the basis of its constitutional decisions. This has long been accepted practice, and this practice has continued to this day. This is particularly true when the decision believed erroneous is the application of a constitutional principle rather than an interpretation of the Constitution to extract the principle itself."

Obviously, if there has been a fraud in the passage of a statute, even more so in the ratification of a constitutional amendment, there can be nothing to apply and, thus, any previous application of the constitutional principles accruing from

such a constitutional amendment must fall, and they must fall no matter how much time has passed or how many false and/or fraudulent applications have been made. No decision of any court can be given stature, even under stare decisis, if, in the determination of a fact, that court has made an error. Burnet, supra, 412. A very grave error in the determination of the existence of the ratification of the Sixteenth Amendment has been made and has continued to be made to this very day.

The 16th Amendment is the basis for the "income tax laws". Said amendment was never lawfully ratified, and confers no lawful authority whatsoever. The Internal Revenue Code of 1954 a/k/a Title 26 of the United States Code is allegedly based upon the false and fraudulent alleged ratification of the 16th Amendment.

CONCLUSION

It is to the Constitutional authority of this Court that the appellant directs this appeal, and is why this is a direct appeal to this Court.

APPELLEE (United States of America), by insisting that the United States of America is a party to this lawsuit AT LAW, has forced this Court to hear and determine this appeal.

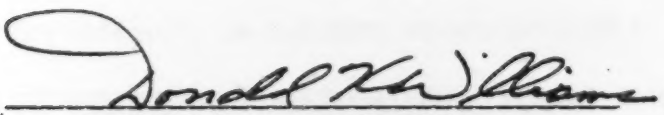
The issues raised are of major import; have never before been addressed; are within the appellate jurisdiction of this Court; and therefore, by law, must be addressed by this Court.

The wilfull failure and refusal of the district court to protect the rights of the appellant, together with the unlawful interposition of the United States of America into this civil action AT LAW, has made this Court the court of first and

last resort, simultaneously.

Failure to address these issues before now has resulted in irreparable harm and damage to our Constitutional Republic; irreparable harm and damage to the laws which govern this Nation; and irreparable harm and damage to the unalienable and common law rights of the appellant.

Respectfully submitted by,



DONALD K. WILLIAMS
For the Plaintiff-Appellant
DONALD K. WILLIAMS AND
NANCY C. WILLIAMS TRUST
Isinglass Hill
Portland, CT 06480

CERTIFICATE OF SERVICE

DONALD K. WILLIAMS certifies that he served the within JURISDICTIONAL STATEMENT, and APPENDIX on counsel for the appellee by enclosing a copy thereof in an envelope, first class postage prepaid, addressed to:

SOLICITOR GENERAL OF THE UNITED STATES
DEPARTMENT OF JUSTICE
WASHINGTON, D.C. 20530

and depositing same in the United States mails at Washington, D.C., the same date as the date of docketing same.

Donald K. Williams

DONALD K. WILLIAMS
ISINGLASS HILL
PORTLAND, CT 06480

APPENDIX

UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT

THE DONALD K. WILLIAMS AND NANCY S. WILLIAMS TRUST	:	
VS.	:	CIVIL NO. H-84-1025
ANN MARIE GOVINE, JAMES E. QUINN, THOMAS J. SMITH, A.A. GIGLIO, and INTERNAL REVENUE SERVICE	:	(PCD)

JUDGMENT

This action having come on for consideration of the defendants motion to dismiss before the Honorable Peter C. Dorsey, United States District Judge, and

The COurt having considered the full reocrd of the case including applicable principles of law, and the COurt having filed its Ruling on Motion to Dismiss, granted the motion

It is accordingly ORDERED, ADJUDGED and DECREED that judgment be and is hereby entered in favor of the defendants dismissing the plaintiff's complaint.

Dated at Hartford, Connecticut, this 4th day of March 1985.

KEVIN F. ROWE, Clerk

by /s/
Dennis P. Iavarone
Deputy-in-Charge

UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT

THE DONALD K. WILLIAMS AND NANCY S. WILLIAMS TRUST	:	
VS.	:	CIVIL NO. H-84-1025
ANN MARIE GOVINE, JAMES E. QUINN, THOMAS J. SMITH, A.A. GIGLIO, and INTERNAL REVENUE SERVICE	:	(PCD)

O R D E R

Taking plaintiff's "Response to Judgment and Order" as a motion to reconsider, the motion is granted, and upon reconsideration the court will adhere to its original ruling for the reasons stated therein. As to enforceability, validity and constitutionality of Title 26, United States Code, notwithstanding its not being "enacted into positive law", see Wheeler v. United States, ___F.2d___(2d Cir. 1984); United States v. Zuger, Crim. No. N-84-21, ____ F.Supp.___(D. Conn., Ruling on Pending Motions, June 18, 1984)("[T]he failure of Congress to enact a title as such and in such form into positive law . . . in no way impugns the validity, effect, enforceability or constitutionality of the laws contained and set forth in the title. [The] argument that Title 26 is without legal force is therefore specious.").

SO ORDERED.

Dated at Hartford, Connecticut, this 12th day of March, 1985.

/s/
Peter C. Dorsey
United States District Judge